IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

IN RE:

Chapter 11

W.R. GRACE & CO., ET AL.,

Case No. 01-01139 (JKF) Jointly Administered

Debtors.

Related Docket No. 18222

CERTIFICATE OF SERVICE

I, Stacey Tate, certify that I am not less than 18 years of age, and that service of the Notice of Filing of Twenty-Seventh Quarterly Fee Application of Stroock & Stroock & Lavan LLP for the Period October 1, 2007 through December 31, 2007 was made on March 5, 2008, upon the individuals on the attached Service List by first class mail.

Under penalty of perjury, I declare that the foregoing is true and correct.

Dated: March 5, 2008

Wilmington, Delaware

Stace Tate, Legal Assistant

DUANE MORRIS LLP

1100 N. Market Street, Ste 1200

Wilmington, DE 19801

Telephone: (302) 657-4900

Facsimile: (302) 657-4901

DM3\686465,1

Service List

Laura Davis Jones, Esquire James E. O'Neill, Esquire Pachulski Stang Ziehl Young Jones & Weintraub LLP 919 North Market Street, 17th Floor P.O. Box 8705 Wilmington, DE 19899-8705 Joseph Grey, Esquire Stevens & Lee 1105 N. Market Street, Suite 700 Wilmington, DE 19801-1270

The Bayard Firm 222 Delaware Avenue, Suite 900 P.O. Box 25130 Wilmington, DE 19899 Marla Eskin, Esquire Mark Hurford, Esquire Campbell & Levine, LLC 800 N. King Street, #300 Wilmington, DE 19801

William H. Sudell, Jr., Esquire Eric D. Schwartz, Esquire Morris, Nichols Arsht & Tunnell 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19899 Mark D. Collins, Esquire Deborah E. Spivack, Esquire Richards, Layton & Finger, P.A. One Rodney Square P.O. Box 551 Wilmington, DE 19899

Jeffrey C. Wisler, Esquire Michelle McMahon, Esquire Connolly Bove Lodge & Hutz LLP 1220 Market Street, 10th Floor Wilmington, DE 19899 Monzack and Monaco, P.A. 1201 N. Orange Street, Suite 400 P.O. Box 2031 Wilmington, DE 19801

Michael B. Joseph, Esquire Theodore J. Tacconelli, Esquire Ferry & Joseph, P.A. 824 Market Street, Suite 904 P.O. Box 1351 Wilmington, DE 19899 Mark S. Chehi Skadden, Arps, Slate, Meagher & Flom LLP One Rodney Square P.O. Box 636 Wilmington, DE 19899-0636

Laurie Selber Silverstein, Esquire Potter Anderson & Corroon LLP 1313 N. Market Street, 6th Floor P.O. Box 951 Wilmington, DE 19899 David Klauder, Esquire
Office of the United States Trustee
844 King Street, Suite 2311
Wilmington, DE 19801

Todd C. Schiltz, Esquire Wolf, Block, Schorr and Solis-Cohen LLP Wilmington Trust Center 1100 N. Market Street, Suite 1001 Wilmington, DE 19801

Curtis Crowther, Esquire White and Williams LLP 824 North Market Street, Suite 902 P.O. Box 709 Wilmington, DE 19801

Thomas G. Whalen, Esquire Stevens & Lee, P.C. 1105 N. Market Street, 7th Floor Wilmington, DE 19801

Rachel B. Mersky, Esquire Monzack and Monaco, P.A. 1201 N. Orange Street, Suite 400 Wilmington, DE 19801

Allison E. Reardon Delaware Division of Revenue 820 N. French Street, 8th Floor Wilmington, DE 19801

William F. Taylor, Jr., Esquire McCarter & English, LLP Mellon Bank Center 919 Market Street, Suite 1800 Wilmington, Delaware 19899

William D. Sullivan, Esquire William D. Sullivan, LLC 4 East 8th Street, Suite 400 Wilmington, DE 19801

Brian L. Kasprzak, Esquire Marks, O'Neill, O'Brien and Courtney, P.C. 913 North Market Street, Suite 800 Wilmington, DE 19801 Kathleen Miller, Esquire Smith, Katzenstein & Furlow LLP 800 Delaware Avenue, 7th Floor P.O. Box 410 Wilmington, DE 19899

John D. Demmy, Esquire Stevens & Lee, P.C. 1105 N. Market Street, Suite 700 Wilmington, DE 19801-1270

Teresa K.D. Currier, Esquire Klett Rooney Lieber & Schorling 1000 West Street, Suite 1410 P.O. Box 1397 Wilmington, DE 19899-1397

Michael R. Lastowski, Esquire Duane Morris LLP 1100 North Market Street, Suite 1200 Wilmington, DE 19801

Steven K. Kortanek, Esquire Klehr, Harrison, Harvey, Branzburg & Ellers, LLP 919 Market Street, Suite 1000 Wilmington, DE 19801

Adam G. Landis, Esquire Kerri K. Mumford, Esquire Landis Rath & Cobb LLP 919 Market Street, Suite 1600 Wilmington, DE 19801

James S. Yoder, Esquire White and Williams LLP 824 Market Street, Suite 902 Wilmington, DE 19899-0709

David P. Primack, Esquire Drinker Biddle & Reath LLP 1100 North Market Street, Suite 1000 Wilmington, DE 19801-1254 Ian Connor Bifferato, Esquire Joseph K. Koury, Esquire Bifferato, Gentilotti & Biden 1308 Delaware Avenue P.O. Box 2165 Wilmington, DE 19899

Richard S. Cobb, Esquire Megan N. Harper, Esquire Landis Rath & Cobb LLP 919 Market Street, Suite 600 Wilmington, DE 19801

Tobey M. Daluz, Esquire Leslie C. Heilman, Esquire Ballard Spahr Andrews & Ingersoll, LLP 919 N. Market Street, 12th Floor Wilmington, DE 19801

Derrick C. Tay
Ogilvy Renault LLP
Suite 3800, P.O. Box 84
Royal Bank Plaza, South Tower
200 Bay Street
Toronto, Ontario, Canada
M5J 2Z4

Jacqueline Dais-Visca, Senior Counsel Business Law Section Ontario Regional Office, Suite 2400, Box 34 The Exchange Tower, 130 King Street West Toronto, Ontario M5X 1K6

Elihu Inselbuch, Esquire Rita Tobin, Esquire Caplin & Drysdale, Chartered 375 Park Avenue, 35th Floor New York, NY 10152-3500

Scott L. Baena, Esquire
Bilzin Sumberg Dunn Baena Price & Axelrod LLP
First Union Financial Center
200 South Biscayne Blvd, Suite 2500
Miami, FL 33131

Christopher D. Loizides, Esquire Loizides & Associates Legal Arts Bldg. 1225 King Street, Suite 800 Wilmington, DE 19801

Carmella P. Keener, Esquire Rosenthal, Monhait, Gross & Goddess, P.A. 919 Market Street, Suite 1401 P.O. Box 1070 Wilmington, DE 19899-1070

Mark S. Chehi, Esquire Skadden, Arps, Slate, Meagher & Flom LLP One Rodney Square P.O. Box 636 Wilmington, DE 19899-0636

Yves Lauzon, Esquire Michel Belanger, Esquire Lauzon Belanger, Inc. 286, rue St-Paul Ouest, Bureau 100 Montreal (Quebec) H2Y 2A3

David B. Bernick, P.C. Janet S. Baer, Esquire Ellen T. Ahern, Esquire Kirkland & Ellis LLP 200 East Randolph Drive Chicago, IL 60601

Lewis Kruger, Esquire Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10038-4982

Philip Bentley, Esquire Kramer Levin Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036 D. J. Baker, Esquire Skadden, Arps, Slate, Meagher & Flom LLP Four Times Square New York, NY 10036 Todd Meyers, Esquire Kilpatrick Stockton 1100 Peachtree Street Suite 2800 Atlanta, GA 30309

Office of Reorganization Securities & Exchange Commission Suite 1000 3475 Lenox Road, N.E. Atlanta, GA 30326-1232 Internal Revenue Service Attn: Insolvency 31 Hopkins Plaza, Room 1150 Baltimore, MD 21201

Michael A. Berman, Esquire Securities and Exchange Commission 450 Fifth Street, N.W. (Mail Stop 6-6) Washington, D.C. 20549 Secretary of Treasurer P.O. Box 7040 Dover, DE 19903

Secretary of State Division of Corporations Franchise Tax P.O. Box 7040 Dover, DE 19903 James D. Freeman, Esquire
U.S. Department of Justice
Environmental Enforcement Section
1961 Stout Street
Floor 8
Denver, CO 80294-1961

Jon L. Heberling, Esquire McGarvey, Heberling, Sullivan & McGarvey PC 745 South Main Street Kalispel, MT 59901 David S. Heller, Esquire Latham & Watkins Sears Tower, Suite 5800 233 South Wacker Drive Chicago, IL 60606

Charles E. Boulbol, Esquire 26 Broadway, 17th Floor New York, NY 10004 Ira S. Greene, Esquire Hogan & Hartson LLP 875 Third Avenue New York, NY 10022-6225

James A. Sylvester, Esquire Intercat, Inc. 2399 Highway 34 #C1 Manasquan, NJ 08736-1500 Steven J. Johnson, Esquire Gibson, Dunn & Crutcher LLP 1881 Page Mill Road Palo Alto, CA 94304-1125 Charlotte Klenke, Esquire Schneider National, Inc. P.O. Box 2545 3101 S. Packerland' Green Bay, WI 54306

Charles L. Finke, Assistant General Counsel Brad Rogers, Esquire Office of the General Counsel Pension Benefit Guaranty Corp 1200 K. Street, N. W. Washington, D.C. 20005-4026

Jan M. Hayden William H. Patrick Heller, Draper, Hayden, Patrick & Horn, L.L.C. 650 Poydras Street, Suite 2500 New Orleans, LA 70130-6103

Bankruptcy Administration IOS Capital, Inc. 1738 Bass Road P.O. Box 13708 Macon, GA 31208-3708

Alan R. Brayton, Esquire Brayton & Purcell 222 Rush Landing Road Novato, CA 94945

Russell W. Budd Alan B. Rich Baron & Budd, P.C. 3102 Oak Lawn Avenue, P.O. Box 8705 Dallas, TX 75219

Courtney M. Labson, Esquire Ontario Mills LP Legal Department 1300 Wilson Boulevard, Suite 400 Arlington, VA 22209 David S. Rosenbloom, Esquire Jeffrey E. Stone, Esquire Lewis S. Rosenbloom, Esquire McDermott, Will & Emery 227 West Monroe Street Chicago, IL 60606-5096

Pamela Zilly Richard Shinder Barry Korn The Blackstone Group 345 Park Avenue, 30th Floor New York, NY 10154

Michael J. Hanners, Esquire Silber Pearlman, LLP 3102 Oak Lawn Ave., Ste. 400 Dallas, TX 75219-6403

W.J. Winterstein, Jr., Esquire John J. Winter, Esquire William M. Aukamp, Esquire Eleven Penn Center, 29th Floor 1835 Market Street Philadelphia, PA 19103

Jonathan W. Young Wildman, Harrold, Allen & Dixon 225 West Wacker Drive, Suite 3000 Chicago, IL 60606-1229

Shelby A. Jordan, Esquire Nathaniel Peter Holzer. Esquire Jordan, Hyden, Womble & Culbreth, P.C. 500 N. Shoreline Blvd., Suite 900 Corpus Christi, TX 78471

T. Kellan Grant Wildman, Harrold, Allen & Dixon 225 West Wacker Drive, Suite 3000 Chicago, IL 60606-1229 Cindy Schultz Ingersoll-Rand Fluid Products One Aro Center P.O. Box 151 Bryan, OH 43506

John P. Dillman, Esquire Linebarger Heard Goggan Blair Graham Peña & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064

Paul M. Baisier, Esquire SEYFARTH SHAW 1545 Peachtree Street Suite 700 Atlanta, GA 30309

Bernice Conn, Esquire Robins, Kaplan, Miller & Ciresi LLP 2049 Century Park East, Suite 3700 Los Angeles, CA 90067

Steven J. Kherkher, Esquire Laurence G. Tien, Esquire Williams Kherkher Hart & Boundas, LLP 8441 Gulf Freeway, Suite #600 Houston, TX 77017

Steven T. Hoort, Esquire Ropes & Gray One International Place Boston, MA 02110-2624

Peter A. Chapman 572 Fernwood Lane Fairless Hills, PA 19030 Alan Kolod, Esquire Moses & Singer LLP The Chrysler Building 405 Lexington Avenue New York, NY 10174-1299

The Gibson Law Firm, PLLC P.O. Box 6005 Ridgeland, MS 39158-6005

Christopher L. Beard, Esquire The Beard Group 502 W. Patrick Street Frederick, MD 21701

Steven R. Schlesinger, Esquire Jaspan Schlesinger Hoffman LLP 300 Garden City Plaza Garden City, NY 11530

Delta Chemical Corporation 2601 Cannery Avenue Baltimore, MD 21226-1595

Peter Van N. Lockwood, Esquire Julie W. Davis, Esquire Trevor W. Swett, III, Esquire Nathan D. Finch, Esquire Caplin & Drysdale, Chartered One Thomas Circle, N.W. Washington, DC 20005

Paul M. Matheny The Law Offices of Peter G. Angelos, P.C. 5905 Harford Rd. Baltimore, MD 21214 Michael J. Urbis Jordan, Hyden, Womble & Culbreth, P.C. 1534 E. 6th Street, Suite 104 Brownsville, TX 78520

Katherine White Sealed Air Corporation 200 Riverfront Boulevard Elmwood Park, NJ 07407

Paul D. Henderson, Esquire Paul D. Henderson, P.C. 712 Division Avenue Orange, TX 77630

Elizabeth S. Kardos, Esquire Gibbons P.C. One Gateway Center Newark, NJ 07102-5310

Harry Lee, Esquire Steptoe & Johnson LLP 1330 Connecticut Avenue, N.W. Washington, DC 20036

William S. Katchen, Esquire Duane Morris LLP 744 Broad Street Suite 1200 Newark, NJ 07102-3889

Scott Wert, Esquire Foster & Sear, LLP 524 E. Lamar Blvd., Ste 200 Arlington, TX 76011

Anton Volovsek Rt2 – Box 200 #42 Kamiah, ID 83536-9229 Mary A. Coventry
Sealed Air Corporation
200 Riverfront Blvd.
Elmwood Park, NJ 07407-1033

Joseph T. Kremer, Esquire Lipsiptz, Green, Fahringer, Roll, Salisbury & Cambria, LLP 42 Delaware Avenue, Suite 300 Buffalo, NY 14202

Robert Jacobs, Esquire Maria Rosoff Eskin Jacobs & Crumplar, P.A. 2 East 7th Street P.O. Box 1271 Wilmington, DE 19899

Thomas J. Noonan, Jr. c/o R& S Liquidation Company 5 Lyons Mall PMB #530 Basking Ridge, NJ 07920-1928

William E. Frese, Esquire Attn: Sheree L. Kelly, Esquire 80 Park Plaza, T5D P.O. Box 570 Newark, NJ 07101

Paul G. Sumers, Esquire TN Attorney General's Office, Bankr. Unit P.O. Box 20207 Nashville, TN 37202-0207

C. Randall Bupp, Esquire Plastiras & Terrizzi 24 Professional Center Parkway Suite 150 San Rafael, CA 94903

Peter S. Goodman, Esquire Andrews & Kurth LLP 450 Lexington Avenue, 15th Floor New York, NY 10017 Jonathan H. Alden, Esquire Assistant General Counsel 3900 Commonwealth Boulevard, MS 35 Tallahassee, FL 32399-3000

Rosa Dominy
Bankruptcy Administration
IOS Capital, Inc.
1738 Bass Road
P.O. Box 13708
Macon, GA 31208-3708

Stephanie Nolan Deviney Brown & Connery, LLP 360 Haddon Avenue P.O. Box 539 Westmont, NJ 08108

Danice Sims P.O. Box 66658 Baton Rouge, LA 70896

Janet Napolitano Robert R. Hall Russell W. Savory 1275 West Washington Street Phoenix, AZ 85007-1278

Credit Manager
Belz Enterprises
100 Peabody Place, Suite 1400
Memphis, TN 38103

Daniel H. Slate, Esquire Hughes Hubbard & Reed LLP 350 South Grand Avenue Los Angeles, CA 90071-3442 State Library of Ohio c/o Michelle T. Sutter Revenue Recovery Office of the Attorney General 150 East Gay Street, 23rd Floor Columbus, OH 43215

Greif, Inc. Attn: Credit Department 366 Greif Parkway Delaware, OH 43015

Margaret Ann Nolan, County Solicitor Camela Chapman, Senior Assistant County Solicitor Howard County Office of Law George Howard Building 3430 Courthouse Drive, 3rd Floor Ellicott City, MD 21043

M. Diane Jasinski, Esquire Michael D. Hess Corporation Counsel of the City of New York 100 Church Street, Room 6-127 New York, NY 10007

Russell W. Savory Gotten, Wilson & Savory, PLLC 88 Union Avenue, 14th Floor Memphis, TN 38103

James P. Ruggeri Scott A. Shail Hogan & Harton L.L.P. 555 Thirteenth Street, N.W. Washington, D.C. 20004-1109

Andrea L. Hazzard, Esquire Hughes Hubbard & Reed LLP One Battery Park Plaza New York, NY 10004-1482 Authur Stein, Esquire 1041 W. Lacey Road P.O. Box 1070 Forked River, NJ 08731-6070

Colin D. Moore Provost & Umphrey Law Firm, L.L.P. 490 Park Street Beaumont, TX 77701

Kevin James Deputy Attorney General 1515 Clay Street, 20th Floor Oakland, CA 94612-1413

Suexirda Prayaga 7365 MacLeod Lane Ofallon, MO 63366

David Aelvoet, Esquire Linebarger Goggan Blair Graham Pena & Sampson, LLP Travis Park Plaza Building 711 Navarro, Suite 300 San Antonio, TX 78205

Robert T. Aulgur, Jr., Esquire P.O. Box 617 Odessa, DE 19730

Anne Marie P. Kelley, Esquire Dilworth Paxson, LLP Liberty View – Suite 700 457 Haddonfield Road Cherry Hill, NJ 08002 Robert H. Rosenbaum, Esquire M. Evan Meyers, Esquire Meyers, Rodbell & Rosenbaum, P.A. Berkshire Building 6801 Kenilworth Avenue, Suite 400 Riverdale, MD 20737-1385

Anne Marie P. Kelley, Esquire Dilworth Paxson, LLP Liberty View – Suite 700 457 Haddonfield Road P.O. Box 2570 Cherry Hill, NJ 08034

Dorine Vork, Esquire Stibbe, P.C. 350 Park Avenue New York, NY 10022

Bart Hartman Treasurer – Tax Collector Attn: Elizabeth Molina 1600 Pacific Highway, Room 162 San Diego, CA 92101

Robert Cimino, Esquire
Suffolk County Attorney
Attn: Diane Leonardo Beckmann, Asst. County
H. Lee Dennison Building
100 Veterans Memorial Highway
P.O. Box 6100
Hauppauge, NY 11788-0099

Kathleen Maxwell Legal Department The Dow Chemical Company 2030 Dow Center/Office 732 Midland, MI 48674

Ronald S. Beacher, Esquire Pitney, Hardin, Kipp & Szuch LLP 7 Times Square New York, NY 10036-6524 Attn: Diane Stewart Peoples First Community Bank P.O. Box 59950 Panama City, FL 32412-0950

Jeffrey L. Glatzer, Esquire Anderson, Kill & Olick, P.C. 1251 Avenue of the Americas New York, NY 10020-1182

E. Katherine Wells, Esquire South Carolina Department of Health and Environmental Control 2600 Bull Street Columbia, SC 29201-1708

William H. Johnson, Esquire Norfolk Southern Corporation Law Department Three Commercial Place Norfolk, VA 23510-9242

Craig Barbarosh, Esquire Pillsbury Winthrop LLP 650 Town Center Drive, 7th Floor Costa Mesa, CA 92626-7122

DAP Products, Inc. c/o Julien A. Hecht, Esquire 2400 Boston Street, Suite 200 Baltimore, MD 21224

Deirdre Woulfe Pacheco, Esquire Wilentz, Goldman & Spitzer 90 Woodbridge Center Drive P.O. Box 10 Woodbridge, NJ 07095 Gina Baker Hantel, Esquire Attorney General Office Bankruptcy Division State of Tennessee 425 5th Avenue North, Floor 2 Nashville, TN 37243

Attn: Ted Weschler Peninsula Capital Advisors, L.L.C. 404 East Main Street Second Floor Charlottesville, VA 22902

James M. Garner, Esquire Sher Garner Cahill Richter Klein & Hilbert, L.L.C. 909 Poydras Street Suite 2800 New Orleans, LA 70112-1033

Pillsbury Winthrop LLP 1540 Broadway #9 New York, NY 10036-4039

Aldine Independent School District Jonathan C. Hantke, Esquire Pamela H. Walters, Esquire 14910 Aldine-Westfield Road Houston, TX 77032

Steven B. Flancher, Esquire Assistant Attorney General Department of Attorney General Revenue and Collections Division P.O. Box 30754 Lansing, MI 48909

Matthew A. Porter, Esquire Bernard J. Bonn III, Esquire Dechert Price & Rhoads 200 Clarendon Street 27th Floor Boston, MA 02116-5021 John W. Havins, Esquire Havins & Associates PC 1001 McKinney Street, Suite 500 Houston, TX 77002-6418

Leonard P. Goldberger, Esquire Stevens & Lee, P.C. 1818 Market Street, 29th Floor Philadelphia, PA 19103-1702

Cynthia C. Hemme, Esquire Senior Counsel Nortel Networks, Inc. 4010 E. Chapel Hill-Nelson Hwy. Research Triangle Park, NC 27709

General Motors Acceptance Corporation P.O. Box 5055 Troy, MI 48007-5055

David W. Wirt, Esquire Winston & Strawn 35 West Wacker Drive Chicago, IL 60601

Sander L. Esserman, Esquire Robert T. Brousseau, Esquire Van J. Hooker, Esquire Stutzman Bromberg, Esserman & Plifka PC 2323 Bryan Street, Suite 2200 Dallas, TX 75201

Elizabeth J. Cabraser, Esquire Lieff, Cabraser, Heimann & Bernstein, LLP Embacadero Center West, 30th Floor 275 Battery Street San Francisco, CA 94111 Mark Browning, Esquire
Assistant Attorney General
c/o Sherri K. Simpson, Legal Assistant
Office of the Attorney General
Bankruptcy & Collections Division
P.O. Box 12548
Austin, TX 78711-2548

Kay D. Brock, Esquire Bankruptcy & Collections Division P.O. Box 12548 Austin, TX 78711-2548

Daniel A. Speights, Esquire Speights & Runyan 200 Jackson Avenue, East P.O. Box 685 Hampton, SC 29924

Donna J. Petrone, Esquire ExxonMobil Chemical Company Law Department – Bankruptcy 13501 Katy Freeway, Room W1-562 Houston, TX 77079-1398

Alan H. Katz, Esquire Entergy Services, Inc. 639 Loyola Avenue, Suite 2600 New Orleans, LA 70113

Randall A. Rios Floyd, Isgur, Rios & Wahrlich, P.C. 700 Louisiana, Suite 4600 Houston, TX 77002

Thomas M. Sobol, Esquire Hagens Berman LLP One Main Street, 4th Floor Cambridge, Massachusetts 02142 Robert M. Fishman, Esquire Shaw Gussis Domanskis Fishman & Glantz 321 N. Clark Street, Suite 800 Chicago, Illinois 60610

Darrell W. Scott The Scott Law Group 926 W. Sprague Ave., Suite 583 Spokane, WA 99201

Mr. Charles C. Trascher III, Esquire Snellings, Breard, Sartor, Inabnett & Trascher, LLP PO Box 2055 Monroe, LA 71207

Christopher R. Momjian Senior Deputy Attorney General I.D. No. 057482 Office of Attorney General 21 S. 12th Street, 3rd. Floor Philadelphia, PA 19107-3603

Gibson, Dunn & Crutcher LLP 200 Park Avenue New York, NY 10166

Richard B. Specter, Esquire Corbett, Steelman & Specter 18200 Von Karman Avenue, Suite 900 Irvine, CA 92612

Michael Selig Westover Investments, L.L.C. 555 Old Garth Road Charlottesville, VA 22901

Oscar B. Fears, III Assistant Attorney General 40 Capitol Square, S.W. Atlanta, GA 30334 Edward H. Tillinghast, III, Esquire Sheppard, Mullin, Richter & Hampton LLP Twenty-fourth Floor, 30 Rockefeller Plaza New York, NY 10112

Missouri Department of Revenue Bankruptcy Unit Gary L. Barnhart PO Box 475 Jefferson City, MO 65105-0475

Gary M. Becker, Esquire Kramer Levin Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036

Denise A.Kuhn Office of Attorney General 21 S. 12th Street, 3rd Floor Philadelphia, PA 19107-3603

Vahe Melkonian Newco Management Company, LLC 6320 Canoga Avenue, Suite 1430 Woodland Hills, CA 91367

Barry D. Kleban, Esquire Adelman Lavine Gold and Levin Suite 900 Four Penn Center Philadelphia, PA 19103

Allan H. Ickowitz, Esquire Nossaman, Guthner, Knox & Elliott, LLP 445 South Figueroa Street, 31st Floor Los Angeles, CA 90071

Philip J. Ward Victoria Radd Rollins Williams & Connolly LLP 725 Twelfth Street NW Washington, DC 20005 Margaret A. Holland
Deputy Attorney General
New Jersey Attorney General's Office
Division of Law
R.J. Hughes Justice Complex
P.O. Box 106
Trenton, NJ 08625

Larry A. Feind 133 Peachtree Street, N.E. 7th Floor Atlanta ,GA 30303

Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Suite 1720 Dallas, TX 75201-2691

Lynn K. Neuner, Esquire Simpson, Thacher, & Bartlett 425 Lexington Avenue New York, NY 10017-3954

Jonathan D. Berger, Esquire Russell Henkin, Esquire Berger & Montague, P.C. 1622 Locust Street Philadelphia, PA 19103-6365

DACA V, LLC Attn: Julie Bubnack 1565 Hotel Cir S Ste 310 San Diego, CA 92108-3419

Jon Bauer Contrarian Capital Management, LLC 411 West Putnam Avenue, Suite 225 Greenwich, CT 06830

Michael S. Davis, Esquire Zeichner Ellman & Krause 575 Lexington Avenue New York, NY 10022 Rachel Jeanne Lehr Deputy Attorney General Office of the Attorney General R.J.Hughes Justice Complex P.O. Box 093 Trenton, NJ 08625

Bryan Shapiro Bear, Stearns & Co. Inc. 383 Madison Avenue New York, NY 10179

Mr. Mark Hankin HanMar Associates, M.L.P. P.O. Box 26767 Elkins Park, PA 19027

Gerald G. Pecht, Esquire Fulbright & Jaworski, LLP 1301 McKinney, Suite 5100 Houston, TX 77010-3095

Noel C. Burnham, Esquire Richard G. Placey, Esquire Montgomery, McCracken, Walker & Rhoads LLP 123 South Broad Street Avenue of the Arts Philadelphia, PA 19109

Ronald D. Gorsline Chambliss, Bahner, & Stophel, P.C. 1000 Tallan Building, Ste. 1000 Two Union Square Chattanooga, TN 37402-2552

Martha E. Romero, Esquire 6516 Bright Avenue Whittier, CA 90601-4503

Richard A. O'Halloran, Esquire Burns, White & Hickton, LLC 531 Plymouth Road, Suite 500 Plymouth Meeting, PA 19462 Scott Estelle, President Crossroads Industrial Park, Inc. P.O. Box 220 Weedsport, NY 13166

Don C. Fletcher, Esquire The Cavanagh Firm, P.A. 1850 North Central Avenue Suite 2400 Phoenix, AZ 85004

Barbara G. Billet, Esquire Elaine Z. Cole, Esquire New York State Department of Taxation and Finance 340 E. Main Street Rochester, NY 14604

Michael S. Sandberg, Esquire Hellmuth & Johnson, PLLC 10400 Viking Drive, Suite 560 Eden Prairie, MN 55344

Jerel L. Ellington, Esquire
U.S. Department of Justice
Environment and Natural Resource Division
Environmental Enforcement Section
1961 Stout Street – 8th Floor
Denver, CO 80294

Deborah L. Thorne, Esquire FabelHaber LLC 55 East Monroe Street, 40th Floor Chicago, IL 60603

Xerox Capital Services, LLC Attention: Cathy Flowers 800 Carillon Parkway St. Petersburg, FL 33716-9876 Hillary Browning-Jones Assistant City Attorney P.O. Box 1631 Knoxville, TN 37901

Mr. Harvey Schultz The Schultz Organization 4 Woods End Ocean, NJ 07712-4181

James J. Restivo, Esquire Reed Smith LLP 435 Sixth Avenue Pittsburgh, PA 15219

Thomas J. Quinn, Esquire Mendes & Mount, LLP 750 Seventh Avenue New York, NY 10019-6829

Ann Beimdiek Kinsella Assistant Attorney General 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2127

Brad N. Friedman Rachel Fleishman Milberg Weiss Bershad Hynes & Lerach LLP One Pennsylvania Plaza New York, NY 10119-0165

Carl Pericone, Esquire Wilson, Elser, Moskowitz, Edelman, Dicker LLP 150 East 42nd Street New York, NY 10019-5639 Edward L. Jacobs, Esquire Bankemper & Jacobs The Shaw House 26 Audubon Place P.O. Box 70 Fort Thomas, KY 41075-0070

(Counsel to Cornell University)
Anthony F. Parise
Cornell University
Office of University Counsel
300 CCC Building, Garden Avenue
Ithaca, NY 14853-2601

General Counsel Enron Energy Services P.O. Box 1188, Suite 1600 Houston, TX 77251-1188

Jacob C. Cohn, Esquire Cozen O'Connor 1900 Market Street Philadelphia, PA 19103

Debt Acquisition Co of America V LLC 1565 Hotel Cir S Suite 310 San Diego, CA 92108-3419

Sierra Asset Management LLC 2699 White Rd., Ste. 225 Irvine, CA 92614-6264

Daniel M. Glosband, P.C. Goodwin Procter LLP Exchange Place Boston, MA 02109

Michael B. Schaedle, Esquire Blank Rome LLP One Logan Square 130 North 18th Street Philadelphia, PA 19103 Lori Gruver Robertson, Esquire Linebarger Goggan Blair Pena & Sampson, LLP 1949 South I.H. 35 (78741) P.O. Box 17428 Austin, TX 78760

Daniel C. Cohn, Esquire Christopher M. Candon, Esquire Cohn Whitesell & Goldberg LLP 101 Arch Street Boston, MA 02110

Thomas O. Bean McDermott, Will & Emery 28 State Street 34th Floor Boston, MA 02109-1706

Contrarian Capital Trade Claims LP Attn: Alisa Minsch 411 W. Putnam Ave. S-225 Greenwich, CT 06830-6263

Longacre Master Fund Ltd. Attn: Maurie Shalome 810 7th Avenue, 22nd Fl. New York, NY 10019-5818

Trade-Debt.Net P.O. Box 1487 West Babylon, NY 11704-0487

John Preefer 128 Willow St Apt 6B Brooklyn, NY 11201

Peter B. McGlynn, Esquire Bruce D. Levin, Esquire Bernkopf Goodman LLP 125 Summer Street, Suite 1300 Boston, MA 02110 Roger Frankel, Esquire Richard H. Wyron, Esquire Orrick, Herrington & Sutcliffe LLP The Washington Harbour 3050 K Street, N.W., Suite 200 Washington, DC 20007-5135

Michael S. Etkin, Esquire Ira M. Levee, Esquire Lowenstein Sandler PC 65 Livingston Avenue Roseland, NJ 07068

Julie Ardoin, Esquire Julie Ardoin, LLC 2200 Veterans Memorial Boulevard Suite 210 Kenner, LA 70062-4032

Sergio I. Scuteri, Esquire Farr, Burke, Gambacorta & Wright, P.C. 1000 Atrium Way, Suite 401 P.O. Box 669 Mount Laurel, NJ 08054-0669

J. Robert Nelson, Esquire Van Cott, Bagley, Cornwall & McCarthy 50 South Main Street, #1600 P.O. Box 45340 Salt Lake City, UT 84145

Michael F. Brown, Esquire Drinker Biddle & Reath LLP One Logan Square 18th & Cherry Streets Philadelphia, PA 19103-6996 Lauren Holzman Claims Processor Euler Hermes ACI 800 Red Brook Boulevard Owings Mills, MD 21117

Amy Pritchard-Williams, Esquire Margaret R. Westbrook, Esquire Kennedy Covington Lobdell & Hickman, LLP Hearst Tower, 47th Floor 214 N. Tryon Street Charlotte, NC 28202

Stefano Calogero, Esquire Andrew K. Craig, Esquire Cuyler Burk, LLP Parsippany Corporate Center Four Century Drive Parsippany, NJ 07054

Mark D. Plevin, Esquire Leslie A. Epley, Esquire Crowell & Moring LLP 1001 Pennsylvania Avenue, N.W. Washington, DC 20004-2595

Fredrick Jekel, Esquire Motley Rice LLC 28 Bridgeside Blvd., P.O. Box 1792 Mt. Pleasant, SC 29465

March D. Coleman, Esquire Steptoe & Johnson LLP 1330 Connecticut Avenue, NW Washington, DC 20036 Matthew J. Siembieda, Esquire Benjamin G. Stonelake, Esquire Scott E. Coburn, Esquire Blank Rome LLP One Logan Square 130 North 18th Street Philadelphia, PA 19103

DK Acquisition Partners 65 East 55th Street, 19th Floor New York, NY 10022

Portia Partners LLC One Sound Shore Dr., Ste. 100 Greenwich CT 06830

M. David Minnick, Esquire Michael P. Ellis, Esquire Pillsbury Winthrop Shaw Pittman LLP 50 Fremont Street San Francisco, CA 94105-2228

Joseph D. Frank, Esquire Frank/Gecker LLP 325 North LaSalle Street, Suite 625 Chicago, IL 60610

Steven J. McCardell, Esquire Jared Inouye, Esquire Durham Jones & Pinegar 111 E. Broadway, Suite 900 Salt Lake City, UT 84111

Martin J. Bienenstock, Esquire Judy G.Z. Liu, Esquire Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 London and Certain London Market Companies)
Mary K. Warren, Esquire
Brenda D. DiLuigi, Esquire
Linklaters
1345 Avenue of the Americas, 19th Floor
New York, NY 10105

Fair Harbor Capital LLC 875 Avenue of the Americas, Ste. 2305 New York, NY 10001

William P. Bowden, Esquire Amanda M. Winfree, Esquire Ashby & Geddes, P.A. 500 Delaware Avenue, 8th Floor Wilmington, DE 19899

Gerald F. George, Esquire Pillsbury Winthrop Shaw Pittman LLP 50 Fremont Street San Francisco, CA 94105-2228

David Jagolinzer, Esquire Ferraro & Associates, P.A. 4000 Ponce de Leon Blvd., Suite 700 Miami, FL 33146

John Waters, Esquire Iowa Department of Revenue Collections Section P.O. Box 10457 Des Moines, IA 50306

Jeffrey S. Hebrank, Esquire
Carl P. McNulty, II, Esquire
Burroughs, Hepler, Broom, MacDonald, Hebrank &
True, LLP
103 West Vandalia Street, Suite 300
P.O. Box 510
Edwardsville, IL 62025-0510

Joseph L. Schwartz, Esquire Curtis M. Plaza, Esquire Craig T. Moran, Esquire Riker Danzig Scherer Hyland & Perretti LLP Headquarters Plaza, 1 Speedwell Avenue Morristown, NJ 07962-1981

Pryor Cashman LLP Attn: Richard Levy, Jr., Esquire 410 Park Avenue New York, NY 10022-4441

Daniel K. Hogan, Esquire The Hogan Firm 1311 Delaware Avenue Wilmington, DE 19806

Megan N. Harper, Esquire Bifferato, Bifferato & Gentilotti 1308 Delaware Avenue P.O. Box 2165 Wilmington, DE 19899

Steven M. Yoder, Esquire Potter Anderson & Corroon LLP Hercules Plaza 1313 North Market Street, 6th Floor Wilmington, Delaware 19801

Gordon A. Davies Chief Legal Officer Nortel 195 The West Mall Toronto, Ontario M9C-5K1

Dr. Anthony Pilavas 25-09 31st Avenue Astoria, NY 11106 Steven J. Mandelsberg, Esquire Christina J. Kang, Esquire Hahn & Hessen LLP 488 Madison Avenue New York, NY 10022

John C. Phillips, Jr., Esquire Phillips, Goldman & Spence, P.A. 1200 North Broom Street Wilmington, DE 19806

Mark Shelnitz W.R. Grace and Co. 7500 Grace Drive Columbia, MD 21044

Barbara M. Harding, Esquire David E. Mendelson, Esquire Amanda C. Basta, Esquire Brian T. Stansbury, Esquire Kirkland & Ellis LLP 655 15th Street, N.W., Suite 1200 Washington, DC 20005

Francis A. Monaco, Jr., Esquire Womble Carlyle 222 Delaware Avenue, 15th Floor Wilmington, DE 19801

William M. Aukamp, Esquire Archer & Greiner 300 Delaware Avenue Wilmington, DE 19801